

## Article - Tax - General

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§13–1006.

(a) A person, including an officer of a corporation, who is required to collect the sales and use tax and who willfully fails to collect the tax as required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

(b) A person, including an officer of a corporation, who is required to pay over the sales and use tax and who willfully fails to pay over the tax as required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

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